Helpful Tips



As implementation of the changes to personal property tax begins in 2016, we want to make you aware of our support web site which offers a variety of resources and tools to assist with your filing needs and questions.

Please visit: www.Michigan.gov/ppt to access our support information.

- Start by clicking Personal Property
- > Explore other information areas of the site by clicking the available links.

The Personal Property Tax General Information Page provides four options to access information:

- Personal Property Tax Exemption
- ESA(Essential Services Assessment)
- Local Unit Reimbursement
- Personal Property Tax Forms

Personal Property Tax Exemption Page

Detailed information about the following:

- Eligible Manufacturing Personal Property (EMPP) MCL 211.9m and MCL 211.9n Exemption
 - Bulletins
 - Required Forms
- Small Business Taxpayer Exemption
 - MCL 211.9o
 - Statute
 - Bulletin
 - Affidavit
 - Education Materials

Personal Property Tax

Information regarding personal property tax including: forms, exemptions and information for taxpayers and assessors regarding the Essential Services Assessment.

NEW! - Essential Services Assessment

NEW! - Personal Property Tax Information

Personal Property Tax General Information

The links below provide information for taxpayers and assessors regarding personal property tax exemptions, the forms that are required to report personal property tax or to claim an exemption from personal property tax, the Essential Services Assessment (ESA) and the local unit reimbursement due to certain personal property tax exemptions.

The General Property Tax Act provides for exemptions for certain categories of personal property including: Small Business Taxpayer Exemption, Eligible Manufacturing Personal Property and Act 284 – New Personal Property. This link will provide information on each of these exemptions including determining eligibility and how to claim the exemption.

The Essential Services Assessment (ESA) is a state specific tax on eligible personal property owned by, leased to or in the possession of an eligible claimant. This link will provide information on ESA, who must pay ESA and how to file a statement and remit

includes information regarding local unit reimbursement for revenue lost due to certain personal property tax exemptions. Information includes: reports required to be flied by local units, how the revenue loss is calculated and how the reimbursement is distributed.

Links to forms required to be filled to pay personal property tax or to apply for personal property tax exemptions.

Personal Property Tax Exemptions

e Manufacturing Personal Property (EMPP) MCL 211.9m and MCL Exemption

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Essential Service Assessment (ESA) Page (www.michigan.gov/esa)

This page provides key ESA resources.

- ESA Topics a topic driven education series
- Bulletins
- > Statutory References
- > Forms
- Key Dates list of key dates for ESA deadlines
- Contact Us submit a question to our team



Local Unit Reimbursement Page

This page provides an overview of Local Unit Reimbursement including how to calculate a loss and claim reimbursement.

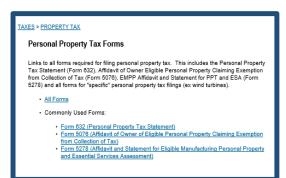
Information is available for the following:

- Requirements under PA 86 of 2014, MCL 123.1353
- Reimbursement Forms

Local Unit Reimbursement For the 2014 and 2015 personal property small taxpayer exemption loss, local taxing units are the property of the control of the c

Personal Property Tax Forms Page

This page is a great place to find links to all forms required for filing personal property tax.



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